

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

Senate Bill 186

BY SENATOR MAYNARD

[Introduced January 10, 2019; Referred
to the Committee on Finance; and then to the Committee
on the Judiciary]

1 A BILL to amend and reenact §64-7-1 of the Code of West Virginia, 1931, as amended, relating
2 to authorizing the State Tax Department to promulgate a legislative rule relating to
3 exchange of information pursuant to written agreement.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF REVENUE TO PROMULGATE
LEGISLATIVE RULES.**

§64-7-1. State Tax Department.

1 The legislative rule filed in the State Register on July 27, 2018, authorized under the
2 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information
3 pursuant to written agreement, [110 CSR 50C](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to exchange of information pursuant to written agreement.

This section is new; therefore, strike-throughs and underscoring have been omitted.